

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS, INC., *et al.*

Debtors.

Chapter 11

Case No. 08-13555 (JMP)

(Jointly Administered)

CERTIFICATE OF SERVICE

I, Roger A. Fitzgerald, of full age, hereby certify as follows:

1. I am a senior paralegal employed with the law firm of Gibbons P.C., attorneys for Tobacco Settlement Financing Corporation in the above-captioned case.

2. On November 27, 2008, I filed through the Court's electronic case filing system and caused to be served upon the parties on the Service List attached hereto, by the means indicated, a copy of the following:

- Limited Objection of the Tobacco Settlement Financing Corporation to the Debtors' Motion for an Order Pursuant to Sections 105 and 365 of the Bankruptcy Code to Establish Procedures for the Settlement or Assumption and Assignment of Prepetition Derivative Contracts.

I certify that the foregoing statements made by me are true. I am aware that if any of the above statements are false, I am subject to punishment.

Dated: Newark, New Jersey
December 2, 2008

/s/ Roger A. Fitzgerald
Roger A. Fitzgerald
Senior Paralegal
Gibbons P.C.
One Pennsylvania Plaza, 37th Floor
250 West 34th Street
New York, New York 10119-3701

Telephone: (212) 613-2000
Facsimile: (212)-290-2018
Email: gponto@gibbonslaw.com

-and-

One Gateway Center
Newark, New Jersey
Telephone: (973) 596-4500
Facsimile: (973) 596-0545

Attorneys for Tobacco Settlement Financing
Corporation

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL.
CASE NO. 08-13555 (JMP)

SERVICE LIST

<p>Weil Gotshal & Manges, LLC 767 Fifth Avenue New York, NY 10153 Lori R. Fife, Esq. Robert J. Lemons, Esq. <i>Counsel for the Debtors</i></p> <p><i>By Federal Express</i></p>	<p>Curtis, Mallet-Prevost, Colt & Mosle LLP 101 Park Avenue New York, NY 10178 Steven J. Reisman, Esq. L.P. Harrison, Esq. <i>Conflicts Counsel for the Debtors</i></p> <p><i>By Federal Express</i></p>
<p>Office of the United States Trustee for the Southern District of New York 22 Whitehall Street 21st Floor New York, NY 10004 Attn: Andy Velez-Rivera</p> <p><i>By Federal Express</i></p>	<p>Millbank, Tweed, Hadley & McCloy LLP 1 Chase Manhattan Plaza New York, NY 10005 Dennis F. Dunne, Esq. Dennis O'Donnell, Esq. Evan Fleck, Esq. <i>Counsel for the Official Committee of Unsecured Creditors</i></p> <p><i>By Federal Express</i></p>
<p>David L Barrack, Esq., dbarrack@fullbright.com; Mark Broude, Esq., mark.broude@lw.com; Lauren Attard, Esq., lattard@kayescholer.com; Laurence May, lmay@coleschotz.com; James J. Vincequerra, jvincequerra@wolfblock.com; Ira A. Reid, ira.a.reid@bakernet.com; Bruce G. Arnold, barnold@whdlaw.com; N. Theodore Zink tzink@chadbourne.com; Paul J. Labov, plabov@eapdlaw.com; David W. Dyckhouse, dwdykhhouse@pbwt.com; Mark Berman, mberman@nixonpeabody.com; Helen Ball, hball@bradleyarant.com; Alec P. Ostrow, apo@stevenslee.com; Maria J. DiConza, diconzam@gtlaw.com</p> <p><i>By Electronic Mail</i></p>	